



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Republic of the Philippines
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO
Ministry of Finance, and Budget and Management
Bangsamoro Government Center, Rosary Height VII, Cotabato City

BANGSAMORO BUDGET CIRCULAR NO: 2024-018

TO : ALL MINISTRIES, OFFICES, AND AGENCIES
Bangsamoro Autonomous Region in Muslim Mindanao

SUBJECT : GUIDELINES FOR THE CONDUCT OF MINISTRY/OFFICE/
AGENCY PERFORMANCE REVIEW (MOAPR) EFFECTIVE FY
2025 AND ONWARDS

DATE : 9 JUMADA-AL-THANI 1446 AH | 11 DECEMBER 2024

1.0 RATIONALE

Section 26 (d), Chapter 3, Title XVIII, Book VI of the Bangsamoro Autonomy Act No. 13, the Bangsamoro Administrative Code, specifies budget accountability as the final phase in the budget process, wherein the Ministries, Offices, and Agencies (MOAs) of the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) report on actual performance against plans. Further, the BARMM budget cycle identifies mid-year performance review and year-end budget performance review as two (2) processes pertinent to the budget accountability phase.

The Ministry of Finance, and Budget and Management (MFBM), in collaboration with the Office of the Chief Minister (OCM) and Bangsamoro Planning and Development Authority (BPDA), conducted the 1st BARMM Strategic Assessment in 2020 to monitor and evaluate the financial and physical performances of key MOAs during the first semester of Fiscal Year (FY) 2020.

Thereafter, the Directives, Accomplishments, and Performance Assessment Tracking (DAPAT) Meetings for FYs 2020, 2021 and 2023 were created through OCM Memorandum Order No. 0352, series of 2021¹, OCM Memorandum Circular No. 031, series of 2022², and OCM Memorandum Circular No. 053, series of 2024³, respectively. These series of meetings aimed to carry out the thorough assessment

¹ Directives, Accomplishments, and Performance Assessment Tracking (DAPAT) Meetings dated June 29, 2021

² Directives, Accomplishments, and Performance Assessment Tracking (DAPAT) Meetings dated February 24, 2022

³ Directives, Accomplishments, and Performance Assessment Tracking (DAPAT) Meeting and Technical Budget Hearing dated April 25, 2024

of the accomplishments, and financial and physical performances of the MOAs through their submitted reports.

Pursuant to Section 3(m), Chapter 1, Title IV, Book VI of the Bangsamoro Administrative Code, one of the powers and functions of MFBM is to establish rules and procedures for the management of government organization resources, formulate standards or organizational program performance, and undertake services in work simplification or streamlining of systems and procedures to improve efficiency and effectiveness in government operations.

Hence, as a means to institutionalize this process, the MFBM issues this Circular to provide clear-cut guidelines on the conduct of MOA performance reviews (MOAPR). This is consistent with MFBM's policy in promoting efficient and effective fund utilization in the Bangsamoro Government.

The conduct of mid-year and year-end performance reviews using the Budget and Financial Accountability Reports (BFARs) as of June 30 and December 31, respectively, as well as the summary of findings, and overall comments and recommendations, is prescribed and reiterated in the annual fund release guidelines issued, i.e., Bangsamoro Budget Circular (BBC) No. 2024-01⁴.

2.0 PURPOSE

- 2.1. To prescribe the guidelines for the conduct of the mid-year and year-end reviews of MOAs' fund utilization, physical accomplishment and income collection vis-à-vis the plans/targets for each semester;
- 2.2. To utilize the results of the reviews to establish reasonable performance standards in determining the budget levels for succeeding years, as well as to identify measures to ensure achievement of targets/commitments;
- 2.3. To remind MOAs of the significance of timely and proper compliance with the submission of the required reports, i.e., non-compliance may merit disciplinary action including suspension of payment of salaries.

3.0 COVERAGE

This Circular covers all MOAs receiving budgetary support from the Bangsamoro Government as stated in the General Appropriations Act of the Bangsamoro (GAAB) for the specified Budget Year.

4.0 GUIDELINES

- 4.1. All MOAs covered by this Circular are expected to have fully complied with the deadline to submit their respective Budget Execution Documents (BEDs)

⁴ Guidelines on the Release of Funds for FY 2023 dated January 2, 2024

to MFBM as prescribed under Items 4.3.1 of BBC No. 2023-15⁵, as reiterated in Item 4.4 of the BBC No. 2024-01 or the applicable annual fund release guidelines.

- 4.2. Further, all concerned are expected to have diligently complied with the timely submission of BFARs pursuant to the guidelines prescribed under BBC Nos. 2021-03⁶ and 2023-08⁷, and in accordance with Section 68 of the FY 2024 GAAB or the applicable annual GAAB.
- 4.3. The BEDs and BFARs submitted by MOAs shall be used as bases for the reports enumerated in Item 4.6 of this Circular.
- 4.4. The MOAPR shall be done semi-annually to review and evaluate the financial, physical and income performances of the MOAs for the First Semester (January 1 to June 30) and Full Year (January 1 to December 31) of the FY covered.

This shall be conducted in three phases: (1) submission of the performance review reports; (2) conduct of consultation meetings; and (3) submission of results of the performance review and evaluation.

- 4.5. The following shows the prescribed deadlines and schedules relating to the three phases of the MOAPR:

Timelines	Performance Period Covered	
	First Semester (January 1 to June 30)	Full Year (January 1 to December 31)
Deadline of MOAs for the submission of required reports	Not later than August 31 of the current year	Not later than February 28 of the succeeding year
Schedule of consultation meetings	Not later than September 30 of the current year	Not later than March 31 of the succeeding year
Submission of results of the performance review and evaluation	Not later than October 15 of the current year	Not later than April 15 of the succeeding year

- 4.6. The following performance review reports are required to be submitted by the MOAs prior to scheduling the consultation meetings:

⁵ Guidelines for the Preparation and Submission of the FY 2024 Budget Execution Plans Documents dated December 28, 2024

⁶ Guidelines on the Budget and Financial Accountability Report starting FY 2021 dated March 1, 2021

⁷ Additional Budget and Financial Accountability Reports (BFARS) starting FY 2023 dated April 19, 2023

- 4.6.1. **Narrative Report** – This shall highlight the overview of the performance review, summary of findings, and overall comments and recommendations based on the findings. Annex A shows the template for this report. Annex A-1 provides the adjectival ratings as bases for the overall comments on the utilization rates, physical accomplishment percentages (PARs), and income performance.
- 4.6.2. **Financial Performance Report (FPR)** – This shall reflect in detail the amounts of appropriations, and allotments, obligations and disbursements broken down into semesters. This shall also indicate the budget utilization rates (BURs) computed from the amounts reflected. These data shall be presented by program/activity/project (PAP) and by allotment class. Annex B shows the template for this report.
- 4.6.3. **Physical Performance Report (PPR)** – This shall reflect in detail the physical accomplishments vis-à-vis physical targets broken down into semesters. These data shall be presented by Program with their corresponding Outcome and Output Indicators. This shall also indicate the average PARs for each Program and the overall PAR. Annex C shows the template for this report.
- 4.6.4. **Income Performance Report (IPR)** – This is applicable only to MOAs with income collection function. This shall reflect in detail the actual collection of revenue and other receipts vis-à-vis revenue targets broken down into semesters. These data shall be presented by type of revenue and other receipts. This shall also indicate the collection rate per type and overall. Annex D shows the template for this report.
- 4.7. After the conduct of consultation meetings, the MFBM shall inform the MOAs of the results of the review and evaluation of their performance.

All covered entities are reminded that the results of the MOAPR shall be critical inputs for purposes, among others, of the determination/configurations of the budget level for the succeeding budget year.

- 4.8. The first MOAPR to be conducted shall cover the financial, physical and income performances for the full year of FY 2024. This shall commence after January 30, 2025, the deadline for the BFARs for the 4th Quarter of FY 2024.**

5.0 APPLICABILITY

This Circular shall be applicable for the performance review of the FY 2024 budget of MOAs and every performance reviews hereinafter.

6.0 SANCTIONS

Failure of the officials and employees concerned to comply with the provisions of this Circular shall subject them to penalties imposed under Section 68 of the FY 2024 GAAB or similar provision of the GAAB for the next Budget Years.

7.0 REPEALING CLAUSE

All provisions of existing circulars, other issuances, or parts thereof, which are inconsistent with any of the provisions of this Circular are hereby repealed or modified accordingly.

8.0 SEPARABILITY CLAUSE

If any portion or provision of this Circular is declared inconsistent or invalid, other portions or provision hereof, which are not affected thereby, shall remain in full force and effect.

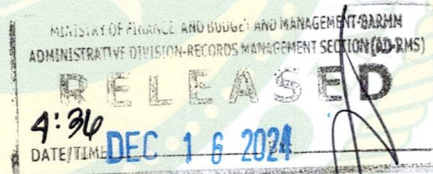
9.0 SAVING CLAUSE

Cases not covered in this Circular shall be referred to the MFBM for resolution.

10.0 EFFECTIVITY

This Circular shall take effect immediately, and will remain to be in force unless otherwise repealed or amended.


UBAIDA C. PACASEM
Minister



(NAME OF MINISTRY/OFFICE/AGENCY)
MINISTRY/OFFICE/AGENCY PERFORMANCE REVIEW (MOAPR)
NARRATIVE REPORT
(BUDGET YEAR/APPROPRIATION)
FOR THE PERIOD JANUARY TO *(MONTH)* *(YEAR)*

I. EXECUTIVE SUMMARY

This section shall briefly summarize the content of the report, particularly the total amount of appropriation, obligation and disbursement rates, and short summary of findings and overall comments and recommendations. This shall only be included if the narrative report is more than five (5) pages.

II. OBJECTIVE

This section shall discuss the scope, area and subject of the performance review of the Ministry/Office/Agency (MOA).

III. BACKGROUND

This section shall discuss the brief background about the MOA. This may include the mandate of the MOA, the enhanced priority agenda covered, and the sectors or operating units under the MOA.

A. Program/Activity/Project (PAP) Covered

This subsection shall detail the PAPs covered in this performance review, consistent with the PAPs of the MOA as indicated in the GAAB for the Budget Year. PAPs shall be presented per cost structure: (1) General Administration and Support; (2) Support to Operations; and (3) Operations.

B. Targets for the Period

This subsection shall lay down the targets for the period consistent with those reflected in BEDs No. 1 (Financial Plan) and 2 (Physical Plan), as well as indicating these documents bases for the financial and physical targets. For revenue targets, the applicable Bangsamoro Budget Preparation (BBP) Form Nos. 600 to 600-C shall be indicated as bases.

C. Obligational Authorities for the Period

This subsection shall lay down the valid obligational authorities for the period and their corresponding amounts. Obligational authorities include: (1) GAAB as an Allotment Order; and (2) Special Allotment Release Order. These shall be presented by funding source [i.e. MOA Specific Budget, Pension and Gratuity

Fund (PGF), Miscellaneous Personnel Benefit Fund (MPBF), and Contingent Fund] and by allotment class.

D. Budget and Financial Accountability Reports (BFARs) for the Period

This subsection shall indicate the BFARs used for this performance review and the period covered. For First Semester, the period covered is as of June of the Budget Year. For Full Year, the period covered is as of December of the Budget Year.

IV. SUMMARY OF FINDINGS

A. Financial Performance

i. Analysis of Obligation (Obligation vs. Allotment)

This subsection shall analyze the overall and program-specific budget utilization rates (BURs) of the MOA, particularly the percentages of obligation over allotment as reflected in Column 13 of the BUR Report. This shall include explanations for deviation from targets, which the Budget Officer/Head of Budget Unit or any equivalent authority can provide. Deviations may result from low obligations rates for each program and/or allotment class, and/or specific circumstances arising from the operations of the MOA.

ii. Analysis of Disbursements (Disbursement vs. Obligation)

This subsection shall analyze the overall and program-specific budget utilization rates (BURs) of the MOA, particularly the percentages of disbursement over obligation as reflected in Column 16 of the BUR Report. This shall include explanations for deviation from targets, which the Chief Accountant/Head of Accounting Unit or any equivalent authority can provide. Deviations may result from low disbursement rates for each program and/or allotment class, and/or specific circumstances arising from the operations of the MOA.

B. Physical Performance

This subsection shall analyze the overall and program-specific physical performance of the MOA, particularly the percentage of physical accomplishments against the physical targets as reflected in Column 17 of the Physical Performance Report (PPR). This shall include explanations for negative and positive variances, which the Planning Officer/Head of Planning Services or any equivalent authority can provide.

C. Income Performance

This is applicable only to MOAs with income collection function. This subsection shall analyze the income performance of the MOA, particularly the overall collection rate in Column 9 of the Income Performance Report (IPR). This shall include explanations for negative and positive variances, which the Chief Accountant/Head of Accounting Unit or any equivalent authority can provide.

V. OVERALL COMMENTS AND RECOMMENDATIONS

This section shall detail the following: (1) adjectival ratings (see Annex A-1 for guidance) of budget utilization rates and physical accomplishment percentages (which can be presented in table form, as shown below), and overall collection rate; (2) corrective measures to be undertaken by the MOA for deviation, if any; and (3) proposed recommendations, such as but not limited to modifications in organization, staffing, systems and procedures, management, refocusing of functions, reprioritization, monitoring, etc.

Particulars	Adjectival Ratings		
	Financial Performance		Physical Performance
	Obligation	Disbursement	
General Administration and Support (GAS)			
Support to Operation (STO)			
Operations-Program 1			
Operations-Program 2			
<i>...add more Programs, if applicable</i>			

Prepared by:
 (Signature)
Budget Officer/Head of Budget Unit
 Date:

(Signature)
Chief Accountant/Head of Accounting Unit
 Date:

(Signature)
Planning Officer/Head of Planning Services
 Date:

Reviewed by:
 (Signature)
Head of Finance or Equivalent
 Date:

Approved by:
 (Signature)
Minister/Head of Office
 Date:

ADJECTIVAL RATINGS FOR BUDGET UTILIZATION RATES, PHYSICAL ACCOMPLISHMENT PERCENTAGES, AND INCOME PERFORMANCE

Adjectival Rating	Percentage Range	Description
Outstanding (O)	98% – 100%	Performance was highly acceptable and, virtually or fully met the expectations. It represents a remarkable level of achievement of the goals, objectives and targets. The efficient use of resources to deliver high-quality services and programs to the Bangsamoro is exceptional.
Very Satisfactory (VS)	91% – 97%	Performance was moderately acceptable. The achievement of the goals, objectives and targets is considerably met. There is still an efficient use of resources to deliver high-quality services and programs to the Bangsamoro.
Satisfactory (S)	81% – 90%	Performance was acceptable. Most of the critical goals, objectives and targets were met. Policies and strategies in the efficient use of resources may be improved.
Unsatisfactory (US)	51% – 80%	Performance was fairly acceptable. Some of the critical goals, objectives and targets were met. Some policies and strategies in the efficient use of resources need to be improved.
Poor (P)	0% – 50%	Performance was poor and consistently below expectations. Reasonable progress toward critical goals, objectives and targets was not made. Significant improvement or overhaul is needed in one or more important areas.

(NAME OF MINISTRY/OFFICE/AGENCY)
 MINISTRY/OFFICE/AGENCY PERFORMANCE REVIEW (MOAPR)
 FINANCIAL PERFORMANCE REPORT (FPR)
 (BUDGET YEAR/APPROPRIATION)
 FOR THE PERIOD JANUARY TO (MONTH) (YEAR)

Particulars	Amounts (in absolute values)											NCA Utilization								
	Appropriation 1/	Allotment 2/			Obligation 3/			Disbursement 3/			Budget Utilization Rate (BUR) 4/					NCA Amounts (in absolute values) 5/			% of NCA Utilization 4/	
		1st Semester	2nd Semester	Total	1st Semester	2nd Semester	Total	1st Semester	2nd Semester	Total	Obligation		Disbursement			1st Semester	2nd Semester	Total		
											vs. Approp.	vs. Allotment	vs. Approp.	vs. Allotment	vs. Obligation					
2	3	4	5 = 3+4	6	7	8 = 6+7	9	10	11 = 9+10	12 = 6/2 OR 8/2	13 = 6/3 OR 8/5	14 = 9/2 OR 11/2	15 = 9/3 OR 11/5	16 = 9/6 OR 11/8	17	18	19 = 17+18	20 = 17/9 OR 19/11		
MOA Specific Budget:																				
General Administration and Support (GAS)	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
PS											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
MOOE											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
CO											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
Support to Operations (STO)	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
PS											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
MOOE											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
CO											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
Operations:											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
PS											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
MOOE											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
CO											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
Program 1	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
PS											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
MOOE											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
CO											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
Program 2	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
PS											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
MOOE											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
CO											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					
...add more Programs, if applicable																				
Total - Regular Ministry/Office Fund By Program	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-	#DIV/0!
PS											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					#DIV/0!
MOOE											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					#DIV/0!
CO											#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					#DIV/0!
Special Purpose Fund (SPF):																				
PGF & MPBF:																				
Pension and Gratuity Fund (PGF) - PS	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					#DIV/0!
Miscellaneous Personnel Benefits Fund (MPBF) - PS	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					#DIV/0!
Subtotal - PGF & MPBF	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-	#DIV/0!
Contingent Fund:																				
Contingent Fund (CF) - MOOE	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					#DIV/0!
Contingent Fund (CF) - Capital Outlays	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!					#DIV/0!
Subtotal - Contingent Fund	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-	#DIV/0!
Total - SPF	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-	#DIV/0!

(NAME OF MINISTRY/OFFICE/AGENCY)
 MINISTRY/OFFICE/AGENCY PERFORMANCE REVIEW (MOAPR)
 FINANCIAL PERFORMANCE REPORT (FPR)
 (BUDGET YEAR/APPROPRIATION)
 FOR THE PERIOD JANUARY TO (MONTH) (YEAR)

Particulars	Amounts (in absolute values)															NCA Utilization				
	Appropriation 1/	Allotment 2/			Obligation 3/			Disbursement 3/			Budget Utilization Rate (BUR) 4/					NCA Amounts (in absolute values) 5/			% of NCA Utilization 4/	
		1st Semester	2nd Semester	Total 5 = 3+4	1st Semester	2nd Semester	Total 8 = 6+7	1st Semester	2nd Semester	Total 11 = 9+10	Obligation		Disbursement			1st Semester	2nd Semester	Total 19 = 17+18		
											vs. Approp. 12 = 6/2 OR 8/2	vs. Allotment 13 = 6/3 OR 8/5	vs. Approp. 14 = 9/2 OR 11/2	vs. Allotment 15 = 9/3 OR 11/5	vs. Obligation 16 = 9/6 OR 11/8					
2	3	4	5 = 3+4	6	7	8 = 6+7	9	10	11 = 9+10	12 = 6/2 OR 8/2	13 = 6/3 OR 8/5	14 = 9/2 OR 11/2	15 = 9/3 OR 11/5	16 = 9/6 OR 11/8	17	18	19 = 17+18	20 = 17/9 OR 19/11		
Grand Total - By Allotment Class:																				
PS	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	
MOOE	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	
CO	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	
Total - By Allotment Class	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	
Grand Total - By Fund Source:																				
Regular Ministry/Office Fund	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	
SPF - PGF & MPBF	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	
SPF - Contingent Fund	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	
Total - By Fund Source	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	

Notes:
 1/ Based on GAAB for MOA Specific Budget and additional SAROs received for SPFs.
 2/ Based on BED No. 1 (Financial Plan) for GAAB as an Allotment Order (GAABAO) and additional BED No. 1 for the quarterly programming of additional SAROs received. Also, all amounts must be plotted from 1st to 2nd semester.
 3/ Based on FAR No. 1 (Statement of Appropriations, Allotments, Obligations, Disbursements and Balances).
 4/ Computation depends on the review period covered. If it is for the First Semester (January-June), the 1st formula shall be used. If it is for the Full Year (January-December), the 2nd formula shall be used.
 5/ Based on the Monthly Requirement Schedule (MRS) for NCAs received.

Prepared by: _____ Reviewed by: _____ Approved by: _____
 Budget Officer/Head of Budget Unit Chief Accountant/Head of Accounting Unit Head of Finance or Equivalent Minister/Head of Office
 Date: _____ Date: _____ Date: _____ Date: _____

(NAME OF MINISTRY/OFFICE/AGENCY)
 MINISTRY/OFFICE/AGENCY PERFORMANCE REVIEW (MOAPR)
 PHYSICAL PERFORMANCE REPORT (PPR)
 (BUDGET YEAR/APPROPRIATION)
 FOR THE PERIOD JANUARY TO (MONTH) (YEAR)

Particulars 1/	Physical Targets 2/			Physical Accomplishments 3/			Variance 4/	Physical Accomplishment Rate (PAR) 4/
	1st Semester	2nd Semester	Total	1st Semester	2nd Semester	Total		
1	2	3	4 = 2+3	5	6	7 = 5+6	8 = 5-2 OR 7-4	9 = 5/2 OR 7/4
PROGRAM 1								
Outcome Indicators:								
1.			-			-	-	#DIV/0!
2.			-			-	-	#DIV/0!
...add more Outcome Indicators, if applicable								
Output Indicators:								
1.			-			-	-	#DIV/0!
2.			-			-	-	#DIV/0!
...add more Outcome Indicators, if applicable								
Average PAR - Program 1								#DIV/0!
PROGRAM 2								
Outcome Indicators:								
1.			-			-	-	#DIV/0!
2.			-			-	-	#DIV/0!
...add more Outcome Indicators, if applicable								
Output Indicators:								
1.			-			-	-	#DIV/0!
2.			-			-	-	#DIV/0!
...add more Outcome Indicators, if applicable								
Average PAR - Program 2								#DIV/0!
...add more Programs, if applicable								
Overall PAR								#DIV/0!

Notes:

1/ Based on GAAB and BED No. 2 (Physical Plan).

2/ Based on BED No. 2. Also, all physical targets must be plotted from 1st to 2nd Semester.

3/ Based on BAR No. 1 (Quarterly Physical Report of Operation)

4/ Computation depends on the review period covered. If it is for the First Semester (January-June), the 1st formula shall be used. If it is for the Full Year (January-December), the 2nd formula shall be used.

Computation of Average PAR is the average of all Outcome and Output Indicators of one Program. Computation of Overall PAR is the average of all Average PARs of all Programs.

Prepared by:

In coordination with:

Reviewed by:

Approved by:

Planning Officer/Head of Planning Services

Budget Officer/Head of Budget Unit

Head of Finance or Equivalent

Minister/Head of Office

Date:

Date:

Date:

Date:

(NAME OF MINISTRY/OFFICE/AGENCY)
 MINISTRY/OFFICE/AGENCY PERFORMANCE REVIEW (MOAPR)
 INCOME PERFORMANCE REPORT (IPR)
 (BUDGET YEAR/APPROPRIATION)
 FOR THE PERIOD JANUARY TO (MONTH) (YEAR)

Annex D

Particulars 1/	Revenue Targets 1/			Actual Revenue and Other Receipts Collections 2/			Variance 3/	Collection Rate (CR) 3/
	1st Semester	2nd Semester	Total	1st Semester	2nd Semester	Total		
1	2	3	4 = 2+3	5	6	7 = 5+6	8 = 5-2 OR 7-4	9 = 5/2 OR 7/4
A. General Fund								
Tax Revenues			-			-	-	#DIV/0!
Enumerate applicable revenue or other receipts			-			-	-	#DIV/0!
Non-Tax Revenues			-			-	-	#DIV/0!
Enumerate applicable revenue or other receipts			-			-	-	#DIV/0!
B. Special Account in the General Fund								
Enumerate applicable revenue or other receipts			-			-	-	#DIV/0!
C. Use of Income in the General Fund								
Enumerate applicable revenue or other receipts			-			-	-	#DIV/0!
D. Off-Budgetary Funds								
Enumerate applicable revenue or other receipts			-			-	-	#DIV/0!
E. Revolving Fund								
Enumerate applicable revenue or other receipts			-			-	-	#DIV/0!
F. Retained Income/Fund								
Enumerate applicable revenue or other receipts			-			-	-	#DIV/0!
G. Custodial Funds								
Enumerate applicable revenue or other receipts			-			-	-	#DIV/0!
Overall Collection Rate	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!

Notes:

1/ Based on BBP Forms No. 600 to 600-C.

2/ Based on the amounts of Actual Revenue and Other Receipts Collections in the FAR No. 5.

3/ Computation depends on the review period covered. If it is for the First Semester (January-June), the 1st formula shall be used. If it is for the Full Year (January-December), the 2nd formula shall be used.

Prepared by:

Reviewed by:

Approved by:

Chief Accountant/Head of Accounting Unit

Head of Finance or Equivalent

Minister/Head of Office

Date:

Date:

Date: